



Special Notice

STATE BOARD
OF
EQUALIZATION

450 N Street
Sacramento
California 95814

Notice to Vendors Who Make Sales to the State of California

Eligible vendors can request an extension to file returns and make tax payments.

Background

The state did not adopt a budget by the June 30, 2004 deadline. As a result, the state will not be able to pay its vendors for the products they provide. Consequently, some vendors may be unable to timely file their upcoming sales tax returns or make their tax payments.

Revenue and Taxation Code section 6459(b) allows the Board to grant extensions for filing and paying sales tax returns where

A state budget has not been adopted by July 1; *and*

The taxpayer requesting the extension is a creditor of the state who has not been paid by the state due to the lack of a budget.

How Does the Extension Work?

If your request is approved, you will be granted an extension to file your tax return or prepayment. The extension period will expire

On the last day of the month in which a budget is adopted; *or*

One month from the due date of the return or prepayment, *whichever comes later.*

You must file and pay your return within the extension period that is approved. If you file and pay within the extension period, you will not be liable for penalties. Interest applies from the date on which the tax would have been due without the extension until the date of payment. However, no interest is due on that portion of the payment equivalent to the amount due to you from the state on the due date of the payment.

How Do I Request an Extension?

A request for extension must be in writing and postmarked no later than the end of the extension period described above. While your request need not be on a particular form, it must identify your account number, the reporting period for which you are requesting an extension, and clearly identify the reason for the request. In addition, the request should specify the amount for which you have not received payment from the state at the time the return was due. You may use form BOE-468, *Request for Extension of Time in Which to File a Tax Return*, available on this website and through the Board's faxback service at 800-400-7115.

Mail your request to:

State Board of Equalization
Return Analysis Section
PO Box 942879
Sacramento, CA 94279-0035

If you have any questions regarding extension requests, please contact your local Board office or the Board's Information Center at 800-400-7115.

July 2004

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